

1 THE HONORABLE RICARDO S. MARTINEZ
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8 UNITED STATES DISTRICT COURT
9 WESTERN DISTRICT OF WASHINGTON
10 AT SEATTLE

11 SENIOR HOUSING ASSISTANCE
12 GROUP,

13 v.
14 Plaintiff,

15 AMTAX HOLDINGS 260, LLC, et al.,

16 Defendants.

17 AMTAX HOLDINGS 260, LLC, et al.,

18 Counter-Plaintiffs,

19 v.

20 SENIOR HOUSING ASSISTANCE
21 GROUP, et al.,

22 Counter-Defendants.

10 No. 2:17-cv-01115-RSM

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12 DECLARATION OF MICHAEL
13 BUCKLEY IN SUPPORT OF
14 DEFENDANTS AND COUNTER-
15 PLAINTIFFS' OPPOSITIONS TO
16 PLAINTIFF AND COUNTER-
17 DEFENDANTS' MOTIONS FOR
18 SUMMARY JUDGMENT

19 NOTE ON MOTION CALENDAR:
20 December 21, 2018

DECLARATION OF MICHAEL BUCKLEY

I, Michael Buckley, declare as follows:

1. I submit this declaration in support of the Oppositions to Plaintiff and Counter-Defendants' Motions for Summary Judgment submitted by Defendants and Counter-Plaintiffs AMTAX Holdings 260, LLC, Protech Holdings W, LLC, AMTAX Holdings 259, LLC, AMTAX Holdings 261, LLC, AMTAX Holdings 258, LLC, AMTAX Holdings 257, LLC, AMTAX Holdings 164, LLC, Protech 2002-A, LLC, AMTAX Holdings 109, LLC, and Protech 2001-B, LLC (collectively, the "Limited Partners"). I have personal knowledge of the facts stated herein and would and could testify competently thereto if called as a witness in this matter.

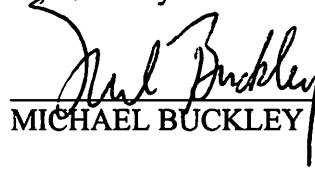
2. During a period in the early 2000s I served as the Executive Vice President and Chief Operating Officer for Paramount Financial Group, Inc. (“Paramount”), which negotiated along with other parties by and through their representatives the limited partnership agreements that the Limited Partners entered into in connection with their investments in low-income housing tax credit (“LIHTC”) properties (the “Partnership Agreements”).

3. I understand that Bryan Park has submitted a declaration in this lawsuit in which he claims that, while I was serving as Paramount's Executive Vice President and Chief Operating Officer, I agreed that rights of first refusal provided to nonprofit Senior Housing Assistance Group ("SHAG") in connection with their involvement with the LIHTC properties "would be exercisable by SHAG (if all express conditions were met) without requiring the consent of any other party."

4. I do not recall specifically discussing the above matter with Bryan Park or making such a statement to him. Based on my recollection of my role and responsibilities at Paramount at the time, it seems unlikely to me that I would have had specific discussions with Mr. Park in which I would have made an agreement about the disposition of the LIHTC properties at the end of their fifteen-year compliance periods pursuant to rights of first refusal. In any event, I do not

1 think I would have done so based solely on a verbal communication to Mr. Park. An issue of
2 this nature I think would have been addressed more broadly among and involving other parties
3 and their representatives, including, I believe, Paramount's credit committee. If Paramount had
4 taken the position that Mr. Park suggests I would expect that there would be some
5 contemporaneous written confirmation of that fact by Paramount and that it also would have
6 been addressed in the respective partnership agreements entered into by the parties.
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8 I declare under penalty of perjury under the laws of the United States of America that the
9 foregoing is true and correct to the best of my knowledge and belief.

10 Executed December 19, 2018, at Lexington, Kentucky.
11 
12 MICHAEL BUCKLEY

CERTIFICATE OF SERVICE

On December 19, 2018, I caused a copy of the DECLARATION OF MICHAEL BUCKLEY to be electronically filed via the Court's Electronic Case Filing System, which will notify all attorneys of record of the filing.

By: /s/ Sonia L. Mejia
Sonia L. Mejia